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Secrl. II-27—100,000—21-5-47

Revenue (1948) Department.

MS SERIES.

G.O. No. 221

Dated 28-3-48

[Despatch Abstract.]

Tax - Madras General Sales Tax Act, 1939 - Registration of dealers - Time limit prescribed in rule 5 - a (1) of the Madras General Sales Tax - Turnover and Assessment Rules, 1939 - Extended from 1-2-48 to 1-4-48.

Back Papers.

G.O.	No.	Department.	Date.	G.O	No.	Department.	Date.

Furthe Papers.

G.O.	No.	Department	Date.	G.O.	No.	Department.	Date.
MS	2160	Rev	10-9-48				

REVENUE DEPARTMENT.
Subject:

M.G.S.T. Act - 39 - Amendment Act - 47 - Registration of dealers Extention of time - Report - Submitted.

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Madras. Ref:T.1463/48-3, Dated 21-4-48.

From

Khan Sahib Md. Sultan Mohideen Hussain, B.A.,
Additional Joint Secretary, Board of Revenue,
Madras.

W.R.S. Sathianathan, Esq., I.C.S.,
Commissioner of Land Revenue and Commercial Taxes.

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Read: Government Memo. No. 7532 N/48-1 Revenue dated 19-2-48.
Reports from Collectors and Commercial Tax Officers.

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Reference:

With reference to the Government Memo cited the Board submits the following report.

2. According to the Proviso to rule 5A (1) of the T.O.& A Rules 39 all the dealers with a turnover of Rs.7,500 and above have to submit their applications for registration under the Act before 1-2-48. This rule was finally notified by the Government on 23-12-47. Though there was about a months ' time for submitting applications for registration many dealers could not do so for the following reasons:--

(i) The amendment being new many could not understand it easily.

(ii) Certain newspapers have complicated the matter reporting that non-assessees with a turnover of Rs.7,500/- and above only need apply for registration. There have been several doubts whether licensees, commission agents and non-licensees should also get themselves registered under the Act.

(iii) Dealers in interior villages could not get information earlier and

(iv) lastly, the supply of forms of application has been delayed.

3. However the reports of the Commercial Tax Officers and Deputy Commissioners show that above 75% of the dealers would have applied for registration by 1-3-48. The Deputy Commissioner (South) has recommended that the time limit for registration may be extended upto 15-3-48. But the Deputy Commissioner (North) and (Central) consider it advisable to extend the time limit to 31-3-48.

4. In the above circumstances, the Board considers that the delay in submitting applications for registration is due to several reasons and that the dealers are not to be blamed entirely It therefore recommends that the Government may be pleased to extend the time limit prescribed in rule 5-A (1) of the T.O.& A rules '39 from 1-2-48 to 1-4-48.

Sd. x x x
for Joint Secretary.

To the Secretary to the Government, Revenue Department(para 1 only).
To all Commercial Tax Officers and the Collector of Nilgiris (para 2 only).

/True Copy/

Government of Madras.

Abstract.

TAX- M.G.S.T. Act, 1939 - Registration of dealers - Time limit prescribed in rule 5 A (1) of the M.G.S.T.- Turnover and Amendment Rules, 1939 - Extended from 1-2-48 to 1-4-48.

Revenue Department.

G.O.Ms.No. 1283. Dated: 28th May 1948.

Read the following:

From the Board of Revenue. Ref: T.1463/48-3, d/21-4-48.

ORDER:

In the circumstances reported, the Government direct that the time limit prescribed in the proviso to Rule 5-A (1) of the Madras General Sales Tax (Turnover and Assessment) Rules 1939 be extended from 1-2-1948 to 1-4-1948.

2. The Board of Revenue is requested to issue instructions to the Commercial Tax Officers not to take action under section 15 (e) of the Madras General Sales Tax Act, 1939 in respect of the dealers who had not applied for registration before 1-2-48 but did so before 1-4-1948.

/By Order of His Excellency the Governor/

Sd. x x x
Secretary to Government.

To:

The Board of Revenue.

/True Copy/

R. Thiagarajan 24.12
Office Assistant,
MADRAS RECORD OFFICE.

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